



# City of Seat Pleasant, Maryland

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# **PROPOSED BUDGET FY 2013**

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# *Community Services*

**CITY OF SEAT PLEASANT, MARYLAND  
PROPOSED  
FY2013 EXPENDITURES BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 2011 7 MONTHS ACTUAL</b>	<b>FY 2012 APPROVED BUDGET</b>	<b>FY 2012 7 MONTHS ACTUAL</b>	<b>FY 2013 PROPOSED BUDGET</b>
<b>COMMUNITY SERVICES ADMINISTRATION</b>					
5100.09	Salaries	19,126	32,587	18,024	33,565
5000.09	Cost of Living		978	571	
5105.09	FICA	1,413	2,568	1,284	2,568
5110.09	Workmen's Compensation	384	790	761	790
5112.09	Maryland Unemployment	210	420	155	420
5114.09	Health Insurance		1,076		1,076
5600.09	Training		2,000		1,000
	<b>Subtotal</b>	<b>21,133</b>	<b>40,419</b>	<b>20,795</b>	<b>39,419</b>
<b>COMMUNITY SERVICES SOCIAL SERVICES</b>					
5113.09	Summer Youth Training	10,865	20,000	14,970	15,000
5233.09	Emergency Contingencies		1,250		1,250
5234.09	Fire Department Contribution		15,000		14,000
	<b>Subtotal</b>	<b>10,865</b>	<b>36,250</b>	<b>14,970</b>	<b>30,250</b>
<b>COMMUNITY SERVICES EDUCATION &amp; RECREATION</b>					
5230.09	After School Program				
5231.09	Community Service Partnership		2,600		2,600
5232.09	Community Events	2,117	18,300	7,173	18,900
5350.09	Activity Center Insurance	7,000	7,000	7,000	7,000
6117.09	Seat Pleasant Elementary		10,000		9,000
6234.09	Activity Center Educational Programs		1,000	1,000	
6235.09	Activity Center General				1,000
5425.09	Newsletter	6,743	16,000	7,868	
6237.09	Activities in the Park	5,875			16,000
	<b>Subtotal</b>	<b>21,735</b>	<b>54,900</b>	<b>23,041</b>	<b>54,500</b>
<b>Total</b>		<b>53,733</b>	<b>131,569</b>	<b>58,806</b>	<b>124,169</b>

## **SALARIES**

The Budget for Community Services Department consists of:

Administrative Assistant \$32,587

## **COST OF LIVING**

No funds have been allocated to this line item this year

## **SUMMER YOUTH PROGRAM**

This line item represents fund allocated contract with outside sources to train youth to develop job marketing skills.

## **EMERGENCY CONTINGENCIES**

This line item represents funds allocated to provide cash and non-cash assistance to needy citizens.

## **AFTER SCHOOL PROGRAM**

This line item represents funds allocated to provide enhancement programs for young people in the after school program. This program includes mentoring, life skills, tutoring and other special programs.

## **COMMUNITY EVENTS**

This line item represents fund allocated for city sponsored events. These include Seat Pleasant Day (\$10,600) and Activities in the Park. (6,000) Tri City Annual Meeting (\$800) Breakfast (\$1,500)

## **FIRE DEPARTMENT CONTRIBUTION**

This line item represents funds allocated for the Volunteer Fire Department.

## **ACTIVITY CENTER INSURANCE**

This line item represents fund allocated for the cost of insurance for the building and content.

## **SEAT PLEASANT ELEMENTARY SCHOOL**

This line item represents funds allocated for the Seat Pleasant Elementary School. No funds are to be expended from this line item until there is a request in writing from the Principal stating how the funds will be utilized.

## **COMMUNITY SERVICES PARTNERSHIP**

This line item reflects \$2,500 for city sponsored Health Fairs and \$100 for Maryland Municipal League Geocaching Program.

## **ACTIVITIES IN THE PARK**

This line item reflects funds allocated for programs to be held within the park for residents during the summer months. Programs to include but not limit to entertainment, leisure fun etc. The funding for this line item has been transferred to Community Events noted above.



# *Public Works*

**CITY OF SEAT PLEASANT, MARYLAND  
PROPOSED  
FY2013 EXPENDITURES BUDGET**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>FY 2011 7 MONTHS ACTUAL</b>	<b>FY 2012 APPROVED BUDGET</b>	<b>FY 2012 7 MONTHS ACTUAL</b>	<b>FY 2013 PROPOSE BUDGET</b>
	<b>PUBLIC WORKS DEPARTMENT ADMINISTRATION</b>				
5100.10	Salaries	269,963	394,560	216,929	406,397
	Cost of Living		11,837	6,905	
5002.10	Salary Upgrades	5,000			15,000
5101.10	Overtime	4,155	10,000	4,233	10,000
5102.10	Temporary Help				
5105.10	FICA	15,821	31,090	18,279	31,090
5114.10	Group Insurance	11,966	20,100	16,998	20,100
5110.10	Workmen's Compensation	12,957	27,269	26,029	27,269
5112.10	Maryland Unemployment	3,173	5,663	4,044	5,663
5600.10	Training		10,000		5,000
5650.10	Uniforms		1,000	1,000	550
5350.10	Insurance -General Liability	27,979	27,979	27,979	27,979
6016.10	Engineering Services		25,000	2,000	25,000
6017.10	Consultant Services				
	<b>Subtotal</b>	<b>351,014</b>	<b>564,498</b>	<b>324,396</b>	<b>574,048</b>
	<b>PUBLIC WORKS STREETS AND LIGHTING</b>				
5275.10	Equipment Maintenance	18,462	2,500	1,126	1,000
6035.10	Street Repairs and Resurfacing	8,245	12,600	9,492	10,000
6040.10	Street Materials and Supplies	3,678	4,000	3,871	4,000
6049.10	Street Lighting	48,135	62,709	37,296	62,709
6058.10	Traffic Control Signs	1,363	1,500		1,500
6055.10	Street Names Signs		2,000		
6056.10	Pavement Markings	741	5,420	197	5,420
6057.10	Snow Removal		10,000	4,846	10,000
5950.10	Capital Outlay	30,000	30,000	15,000	30,000
	<b>Subtotal</b>	<b>110,624</b>	<b>130,729</b>	<b>71,828</b>	<b>124,629</b>
	<b>PUBLIC WORKS BUILDING MAINTENANCE</b>				
5200.12	Greendale Maintenance				
5200.04	City Hall Maintenance	1,931	5,000	5,000	5,000
5200.10	Garage Maintenance	1,521	2,000	1,792	1,000
5375.10	Janitorial Supplies	3,602	6,000	2,097	6,000
5950.10	Capital Improvements Greendale				
	<b>Subtotal</b>	<b>7,054</b>	<b>13,000</b>	<b>8,889</b>	<b>12,000</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2011 7 MONTHS ACTUAL	FY 2012 APPROVED BUDGET	FY 2012 7 MONTHS ACTUAL	FY 2013 PROPOSE BUDGET
<b>PUBLIC WORKS WASTE COLLECTION &amp; DISPOSAL</b>					
6030.10	Brown Landfill	5,149	15,638	11,206	15,638
6046.10	Environmental Cleanup				
	<b>Subtotal</b>	<b>5,149</b>	<b>15,638</b>	<b>11,206</b>	<b>15,638</b>
<b>PUBLIC WORKS HORTICULTURE &amp; PARK MAINTENANCE</b>					
6025.10	Plant Materials	1,328	2,000		2,000
5300.10	Field Supplies	3,026	4,000	3,655	3,000
6025.10	Goodwin Park Plantings				
5215.10	Park Maintenance				
5675.10	Goodwin Park Utilities				
6129.10	Tree Removal		10,000	9,498	
6026.10	Street Trees & Shrubbery				
6127.10	Beautification Committee		700		
6045.10	Mosquito Control		1,125	48	1,125
5950.10	Capital Outlay	258	1,976	202	1,976
6060.10	Weed Control				
	<b>Subtotal</b>	<b>4,612</b>	<b>19,801</b>	<b>13,403</b>	<b>8,101</b>
<b>PUBLIC WORKS FLEET MAINTENANCE</b>					
5325.10	Gasoline	23,474	27,361	20,521	32,361
5175.10	Vehicle Maintenance	9,828	20,468	15,784	15,468
5260.10	Eq. Maintenance	10,144	22,344	17,458	16,794
5178.10	Decals & Painting				
5950.10	Capital Outlay	25,000	25,000	17,500	25,000
5950.10n	Capital Outlay		10,000		
	<b>Subtotal</b>	<b>68,446</b>	<b>105,173</b>	<b>71,263</b>	<b>89,623</b>
	<b>Total</b>	<b>546,899</b>	<b>848,839</b>	<b>500,985</b>	<b>824,039</b>

### SALARIES

This line item represents funds allocated for the salaries of the following member of the Public Works:

Director	60,570
Transportation Officer	25,271
CDL Driver	32,452
Laborer/Street Sweeper CDL	35,298
Laborer/Maint. Lead Worker I	37,716
Laborer/Maint. Supervisor I	25,237
Laborer/Maintenance Worker III	27,082

Laborer/Maintenance Worker	24,508
Laborer/Maintenance Worker	23,459
Laborer/Maintenance Mechanic	24,508
Laborer/Landscape Gardner	25,237
Laborer/Janitor I	23,459
Foreman	41,600

**COST OF LIVING**

No funds have been allocated to this line item this year.

**OVERTIME**

This line item compensates Public Works Staff for work essential to complete assignments, and pre-approved by the City Administrator

**SALARY UPGRADES**

This line item represents funds allocated to position upgrades

**TRAINING**

This line item represents the allocation of funds for training of Public Works staff in their respective functional areas in order to improve skills, job knowledge, and for the procurement of Commercial Drivers License (CDL) for two Public Works employees.

**UNIFORMS**

This line item represents funds allocated to cover cost of providing shirts, pants and jackets.

**ENGINEERING SERVICES**

This line item reflects funds allocated for Engineering Services for pedestrian’s safety activities throughout the city. This represents the match funds to be used to apply for a larger pool of Federal Fund available in this area.

**STREET REPAIRS**

This line item represents funds allocated to cover street and sidewalk work paid by the City funds, and generally performed under contract. A smaller amount within this item will be used for sealing cracks and other maintenance work by Public Works staff.

**STREET MATERIALS & SUPPLIES**

This line item represents funds allocated for street maintenance materials, such as road salt for road and sidewalk traction during inclement weather. Supplies will also include traffic safety devices such as warning signs, construction signs, and traffic cones.

**TRAFFIC CONTROL SIGNS**

This line item represents funds allocated for replacement and repair of traffic control signs, plus the continuing upgrade to more night visible diamond grade stop signs

**STREET LIGHTING**

This covers payment to PEPCO for existing lighting.

**STREET SIGNS**

This allocation will fund continuation upgrade or replacement of street signs in the city and the installation of entrance signs and directional signs.

**PAVEMENT MARKINGS**

This line item represents funds allocated for continuation of City pavement marking program to comply with MUTCD requirements. Marking will include stop lines, crosswalks, and school crossings

**CITY HALL MAINTENANCE**

This line item represents funds allocated to sustain, repair and secure City Hall.

**GARAGE MAINTENANCE**

This line item represents funds allocated to sustain, repair and secure the Public Works garage.

**JANITORAL SUPPLIES**

This line item represents funds allocated for the purchase of cleaning products, paper products, waxing products, and cleaning supplies.

**BROWN STATION LANDFILL**

This line item represents an estimate of the annual cost of dumping materials at the County landfill.

**PLANT MATERIALS**

This line item represents funds allocated for shrubbery, flowers, grass seed, mulch, and other materials for the beautification program.

**FIELD SUPPLIES**

This line item represents funds allocated to purchase weed killer and other supplies for the beautification program.

**GASOLINE**

This line item represents funds allocated for gas usage by the department's vehicles.

**VEHICLE MAINTENANCE**

This line item represents funds allocated to reflect maintenance and routine/minor repair of the department's vehicles as well as unanticipated repairs of a substantial nature.

**EQUIPMENT MAINTENANCE**

This line item represents funds allocated to reflect maintenance cost of specialized equipment other than automobiles and trucks, such as lawnmowers, weed eaters, and blowers

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**MOSQUITO CONTROL**

This line item represents funds allocated for an abatement program.

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**CAPITAL IMPROVEMENTS**

This line item represents fund allocated for the lease purchase of equipment and vehicles in the Public Work Department

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	<b>COMMUNITY DEVELOPMENT EXPENDITURES</b>				
8500	Street Improvements	261,134	216,000	216,000	216,000
	<b>Totals</b>	<b>261,134</b>	<b>216,000</b>	<b>216,000</b>	<b>216,000</b>



# *Enterprise Funds*

**CITY OF SEAT PLEASANT, MARYLAND  
PROPOSED  
FY2013 EXPENDITURES BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2011 7 MONTHS ACTUAL	FY 2012 APPROVED BUDGET	FY 2012 7 MONTHS ACTUAL	FY 2013 PROPOSED BUDGET
	<b>GREENDALE CENTER EXPENDITURES</b>				
5101.12	Overtime				
5200.12	Greendale Maintenance				
5260.12	Equipment Maintenance				
5350.12	Insurance	6,000	6,000	6,000	6,000
5451.12	Event Supplies				
5550.12	Telephones				
5675.12	Electricity				
5676.12	Natural Gas				
5677.12	Water				
5975.12	Capital Improvements		150,000		42,069
5978.12	Debt Service	14,100	158,400		158,400
5979.12	Contingency		190,639	13,750	42,069
	<b>Totals</b>	<b>20,100</b>	<b>505,039</b>	<b>19,750</b>	<b>248,538</b>
	<b>GREENDALE CENTER REVENUES</b>				
4605.12	Greendale Funding Events				
	<b>Totals</b>				

**GREENDALE MAINTENANCE**

This line item represents funds allocated for the Greendale Enterprise Funds share of the repairs to the structure and content of the Feggans Center. No funds will be needed in this line item until the Feggans Center is reopened.

**EQUIPMENT MAINTENANCE**

This line item represents funds allocated for repairs to the refrigerator and ice machine. No funds will be needed in this line item until the Feggans Center is reopened.

**TELEPHONES**

This line item represents funds allocated for the Greendale Enterprise Funds share of the Feggans Center's telephone cost. No funds will be needed in this line item until the Feggans Center is opened.

**ELECTRICITY**

This line item represents funds allocated for the Greendale Enterprise Funds share of the Feggans Center's electricity cost. No funds will be needed in this line item until the Feggans Center is reopened.

**NATURAL GAS**

This line item represents funds allocated for the Greendale Enterprise Funds share of the Feggans Center's natural gas cost. No funds will be needed in this line item until the Feggans Center is reopened.

**WATER AND SEWAGE**

This line item represents funds allocated for the Greendale Enterprise Funds share of the Feggans Center's water and sewage cost. No funds will be needed in this line item until the Feggans Center is reopened.

**EVENT SUPPLIES**

This line item represents funds allocated for table clothes, ice buckets, and other supplies to support the weekend Funding Events. No funds will be needed in this line item until the Feggans Center is reopened.

**DEBT SERVICES**

This line item represents funds allocated to defray the interest and principal on funds borrowed in 2002 for infrastructure improvements at the Feggans Center and anticipated obligations related to revitalization of the property.

**CAPITAL IMPROVEMENTS GREENDALE CENTER**

This line item represents funds allocated for Capital Improvement for the soft cost such as, built and renderings.

**CONTINGENCY**

This line item represents funds allocated for the possible of fortuitous events. No funds can be expended from this line item without the approval of a majority of the City Council members.

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	<b>REFUSE COLLECTIONS EXPENDITURES</b>				
7600	Trash Collection Recycling Contract	170,163	199,719	116,502	199,719
7601	Proceeds to the General Fund	30,181	51,739	51,739	51,739
	<b>Totals</b>	<b>200,344</b>	<b>251,458</b>	<b>168,241</b>	<b>251,458</b>
	<b>REFUSE COLLECTIONS REVENUES</b>				
4150	Sanitation and Recycling Fees	162,433	251,458	251,458	251,458
	<b>Totals</b>	<b>162,433</b>	<b>251,458</b>	<b>251,458</b>	<b>251,458</b>

# FISCAL YEAR 2013

## CAPITAL IMPROVEMENT PROJECTS

In preparation of the FY 2013 budget, the city's listing of capital improvement projects was reviewed and recommend for funding at a later date when the city's revenue picture has improved and State bond funding has been appropriated. Based on input from senior staff, a listing of projects has been prepared. It categorizes projects proposed in the coming fiscal year; and within a five year work plan. The five year work plan is a projection, not a guarantee, that projects will be funded in a particular year.

A current summary of the capital improvement projects is included in this section. The projects in the Capital Improvement Program were prioritized by the Mayor, City Administrator, and City Treasurer based on staff input. The proposed Capital Improvement Projects for FY 2013 reflect a strategy that maintains the City's infrastructure and prioritizes the most needed projects. As has been highlighted above, the funding mechanism will be additional revenues if our property assessment improves in the City of Seat Pleasant and we receive funds from the State's Bond Bill.

The proposed Capital Improvement Projects for FY 2013 total \$1,790,000. The projects proposed in FY 2013 are listed below.

**1. LED Lighting and Windows..... \$ 50,000**

**Public Works** - The City of Seat Pleasant is committed to making sure that the City begins to implement practices that help us reduce the impact of our operations on the environment and save resources. The current City Hall building is in need of a complete window replacement. Window Replacement will protect the City's second largest asset and lead to a Reduction in energy costs. Additionally, the City has a need for additional lighting on the outside of the building, in the parking lot and outside of the Public Works facility.

**2. Public Safety Enhancements, Signs and Tree**

**Removal..... \$ 40,000**

**Police, Public Works** – The City is planning to implement a comprehensive and citywide tree removal, sign replacement program and public safety enhancements, above and beyond the operating budget.

**3. Feggans Center..... \$ 1,000,000**

**Public Works** – Under the Maryland Consolidated Capital Bond Bill of 2010 the General Assembly approved \$500,000 and the city matching fund of \$500,000. The Department of General Services, Real Estate Office has reviewed the appraisal of the Feggans Center and accepted it as the city's matching funds. Over the past several years, the Facility has fallen into a state of repairs. The existing roof was significantly leaking and exposure to water has allowed for mold to thrive throughout the building's interior.

Funding for this project provides for the construction or renovations.

**4. Vehicles Replacement..... \$ 50,000**

**Police, Public Works** – Historically, the City has replaced vehicles on an as needed basis. This vehicle replacement fund will begin a program of the City systematically replacing vehicles, instead of waiting until there is an emergency situation. Keeping vehicles beyond their lifespan and usefulness is expensive, because it leads to significantly higher maintenance costs. Public Works and Police manage all vehicles for the City and budgeted funds for maintenance are in their respective budgets.

**5. Public Works Garage..... \$ 550,000**

**Public Works** – The Public Works facility is outdated and currently does not meet the needs of City operations. Public Works staff often work in adverse conditions, and are the City’s first responders for weather related events. The City has requested Bond Funds from the State of Maryland to assist with the project. These funds will support the design and build of a second floor addition and vehicle bay to the existing Public Works facility. The City benefits when employees have the appropriate working environment to conduct operations.

**6. Citywide Surveillance Cameras..... \$ 50,000**

**Police** – Because of limited resources, the City continually looks for ways to increase efficiency and effectiveness. For our operations technology improvements are the best way to achieve these goals. A citywide camera surveillance system will allow the Police to expand their presence, add an additional crime fighting and deterrent tool and hopefully, increase the security and safety of our residents.

**1. Citywide Technology Upgrades..... \$ 50,000**

**Citywide** – Because of limited resources, the City continually looks for ways to increase efficiency and effectiveness. For our operations technology improvements are the best way to achieve these goals. The City has identified priority technology projects that we’d like to implement to include: 1) Code Enforcement information system, 2) Document Management System, 3) Financial System with Human Resources component, and 4) Systematic replacement of outdated existing technology and upgrades Citywide. The City benefits with the ability to produce performance data that is useful for management of operations and providing public information.

**TOTAL PROPOSED EXPENDITURES ..... \$ 1,790,000**

# CENTRAL STORES

## **A. Purpose**

The purpose of Central Stores is to provide supplies and materials required and used in the operation of the City on a daily and more effective basis. Determination of items to be stocked in Central Stores will be based on amounts and timeliness of usage. Central Stores should ideally meet an average turnover ratio of two times per fiscal year. Central Stores is a revolving revenue account which operates on a percentage basis mark-up to cover actual costs involved.

## **B. Procedure**

1. Anyone wishing to stock new items into Central Stores will need to fill out a Central Stores Stock Item Request Form. They will need to provide the rationale for having these as Stores items, the estimated shelf life for these items (i.e. how soon will they become obsolete), the difficulty or ease of obtaining these items, whether an item would constitute an emergency item, and the stock level and re-order point that should be attached to the item. If it is determined that an item will be stocked the form will be signed and dated by both the requesting department and the Central Stores Purchasing Agent with all of the pertinent information included.

When a department has knowledge that an item will become obsolete or discontinued they should immediately notify Central Stores. At the end of each year all Store items will be evaluated to determine if they continue to meet the criteria necessary to remain in the inventory. Those criteria will be primarily defined as turnover rate and/or critical nature of the items. If it is determined that the stock levels are too great or that an item either through obsolescence or lack of use should be discontinued or reduced then the requesting department will be billed for these items. These items will then be delivered to that department.

The Stores Purchasing agent will regularly monitor all re-orders and determine whether an item should remain in the inventory at a reduced amount or be deleted. Any changes in stocking will be communicated to the requesting department. The department head will have the opportunity to discuss this with the Stores personnel prior to the change.

2. Central Stores is closed the last two working days of each fiscal year for a complete inventory. During this time no requisitions will be filled.

3. Items that through damage, loss, or extended shelf life become unusable are deleted through an inventory adjustment.

4. All other adjustments to inventory must also have the approval of the Store Purchasing Agent.

# CENTRAL STORES – PURCHASING AND ORDERING

## A. Procedure

1. All purchasing for Central Stores will be done by the Treasury Department for the purpose of making said purchases.
2. All items to be stocked in Central Stores must have the signature of the City Administrator, prior to acquisition.
3. Requisition by the Departments of any item from central store will be tracked and monitored by the Administrative Assistant to the City Administrator
3. Any item request from the central stores must be identified on a requisition form signed by the Department Head and the City Administrator
3. Any deviation of purchases from established stock levels, reorder points and/or description items must have the approval of the City Administrator before any action is taken.

# GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public accounting and budgeting. This glossary has been prepared to assist the reader in understanding these terms when reviewing this budget.

**ACCRUAL ACCOUNTING** – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flow.

**REAL PROPERTY TAXES** – Commonly referred to as property taxes, these are the charges levied on all homes, and land, according to the property's assessed valuation and tax rate.

**PERSONAL PROPERTY TAXES** – Commonly referred to as equipment taxes, these are the charges levied on all business equipment, and inventory, according to the property's assessed valuation and tax rate.

**AGENCY FUND** – A fund used to account for assets held by the City as an agent for individuals, private organizations, other governments and/or other funds; for example, Good Samaritan Contribution.

**APPROPRIATION** – A legal authorization granted by the City Council which passes a budget ordinance to make expenditures and to incur obligations for specific purposes. An appropriation is limited as to both time and amount and to when it may be expended.

**APPROPRIATION ORDINANCE** – The official enactment by the City Council to legally authorize the City staff to obligate and expend the resources of the City.

**ASSESSMENT** – Valuing property for purposes of taxation. This is performed by the State Department of Assessments and Taxation.

**BUDGET** – A plan of financial operation containing an estimate of proposed expenditures for a given period of time and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year. It is usually necessary to specify the budget under consideration whether it is preliminary and tentative or whether it has been approved by the governing body, the City Council.

**BUDGETARY BASIS** – The City prepares its budget in conformity with the State of Maryland Manual of Uniform Financial Reporting. As part of its budgeting process it includes a portion of the fund balance that has been accumulated in prior years. In this manner, tax levies are minimal and all available resources are used.

**BUDGET CALENDAR** – The schedule of key dates set forth for the preparation and ultimate adoption of the budget.

**CAPITAL OUTLAY** – Expenditures which result in the acquisition of an addition to fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than five years.

**CAPITAL IMPROVEMENT** – Expenditures which results in extending the useful life of a fixed asset.

**DEPARTMENT** – A major organizational unit of the City with overall responsibility for one or more activities or functions of the City.

**ENTERPRISE FUND** – A fund which totally supports its services from fees or charges.

**ESTIMATED REVENUE** – The amount of projected revenues to be collected during the fiscal year.

**FEES** – A general term used for any charge levied by the City associated with providing a service or permitting an activity. Major types of fees include building permit fees, and refuse collection fees.

**CDC** – An abbreviation for Community Development Corporation

**UDAG** – An abbreviation for Urban Development Action Grant

**LLEB** – An abbreviation for Local Law Enforcement Block Grant

**NR GRANT** -- An abbreviation for Natural Resource Grant